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WEST BATON ROUGE PARISH SHERIFF

FINANCIAL REPORT

June 30, 2013

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **DEC 18 2013**

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INDEPENDENT AUDITORS' REPORT

Honorable Mike Cazes
West Baton Rouge Parish Sheriff
Port Allen, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, the fiduciary funds, and the aggregate remaining fund information of the West Baton Rouge Parish Sheriff (the Sheriff) as of and for the year then ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Sheriff's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to error or fraud. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and fiduciary funds, and the aggregate remaining information of the West Baton Rouge Parish Sheriff as of June 30, 2013, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and budgetary comparison information, and the schedule of Funding Progress for Other Post-Employment Benefit Plans on pages 3 through 9, 34 through 36, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sheriff's basic financial statements. The combining and individual non-major fund financial statements presented on pages 37-39 are presented for the purposes of additional analysis and are not part of the financial statements. The Sheriff's sworn statement presented on page 40 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The combining and individual non-major fund financial statements and the sheriff's sworn statement is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Requirements by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 27, 2013 on our consideration of West Baton Rouge Parish Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Sheriff's internal control over financial reporting and compliance.

Postlethwait & Nettville

Gonzales, Louisiana
November 27, 2013

WEST BATON ROUGE PARISH SHERIFF

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2013

This section of West Baton Rouge Sheriff's annual financial report presents our discussion and analysis of the Sheriff's financial performance during the fiscal year that ended on June 30, 2013. This document focuses on the current year's activities, resulting changes, and currently known facts in comparison with the prior year's information (where available).

FINANCIAL HIGHLIGHTS

- The Sheriff's total net position decreased \$851,834 or 6.7 percent over the course of this year's operations.
- Expenses for the year were \$17.7 million, a decrease of \$631,805.
- During the year, the Sheriff's governmental funds expenses were \$16,249 less than the \$16.8 million generated in ad valorem taxes, charges for services and operating grants for governmental programs.
- The general fund reported a deficit this year of \$427,949.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of four parts—management's discussion and analysis (this section), the financial statements, and required supplementary information, and other supplemental information. The financial statements include two kinds of statements that present different views of the Sheriff:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Sheriff's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Sheriff's government, reporting the Sheriff's operations in more detail than the government-wide statements.
 - The governmental funds statements tell how general government services like public safety were financed in the short term as well as what remains for future spending.
 - Fiduciary fund statements provide information about the financial relationships in which the Sheriff acts solely as agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and relate to one another.

Figure A-1 summarizes the major features of the Sheriff's financial statements, including the portion of the Sheriff's government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure of contents of each of the statements.

WEST BATON ROUGE PARISH SHERIFF

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2013

Figure A-1			
	Government-wide Statements	Governmental Funds	Fiduciary Funds
Scope	Entire Sheriff government (except fiduciary funds)	The activities of the Sheriff that are not proprietary or fiduciary, such as public safety	Instances in which the Sheriff is the trustee or agent for someone else's resources
Required financial statements	<ul style="list-style-type: none">• Statement of net position• Statement of activities	<ul style="list-style-type: none">• Balance Sheet• Statement of revenues, expenditures, and changes in fund balances	<ul style="list-style-type: none">• Statements of fiduciary net position
Accounting basis and measurements focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; the Sheriff's funds do not currently contain capital assets, although they can
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payments is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid.

WEST BATON ROUGE PARISH SHERIFF

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2013

Government-wide Statements

The government-wide statements report information about the Sheriff as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the Sheriff's net position and how they have changed. Net position—the difference between the Sheriff's assets and liabilities—is one way to measure the Sheriff's financial health, or position.

- Over time, increases or decreases in the Sheriff's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Sheriff you need to consider additional nonfinancial factors such as changes in the Sheriff's property tax base and growth of West Baton Rouge Parish.

The government-wide financial statements of the Sheriff include:

- Governmental activities—most of the Sheriff's basic services are included here, such as police and general administration. Ad valorem taxes, state and federal grants, and fees, charges, and commissions for services finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the Sheriff's most significant funds—not the Sheriff as a whole. Funds are accounting devices that the Sheriff uses to keep track of specific sources of funding and spending for particular purposes.

WEST BATON ROUGE PARISH SHERIFF

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2013

The Sheriff has two kinds of funds:

- **Governmental funds**—Most of the Sheriff's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Sheriff's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explains the relationship (or differences) between them.
- **Fiduciary funds**—These funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, and litigants in suits, in the manner prescribed by law. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. We exclude these activities from the Sheriff's government-wide financial statements because the Sheriff cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF THE SHERIFF AS A WHOLE

Net position. The Sheriff's net position decreased between fiscal years 2012 and 2013 to approximately \$11.8 million. (See Table A-1.)

Table A-1
Sheriff's Net Position

	Governmental Activities	
	2013	2012
Current and other assets	\$10,044,685	\$ 9,800,331
Capital assets	5,633,289	5,818,037
Total assets	15,677,974	15,618,368
Current Liabilities	437,405	209,300
Noncurrent Liabilities	3,434,545	2,751,210
Total liabilities	3,871,950	2,960,510
Net position		
Invested in capital assets	5,633,289	5,818,037
Unrestricted	6,172,735	6,839,821
Total net position	\$11,806,024	\$12,657,858

Net position of the Sheriff's governmental activities decreased 6.7 percent to approximately \$11.8 million.

WEST BATON ROUGE PARISH SHERIFF

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2013

Changes in net position. The Sheriff's total revenues decreased by 0.01 percent. (See Table A-2.) Approximately 37 percent of the Sheriff's revenue comes from ad valorem tax collections from West Baton Rouge Parish. Charges for services represent 37 percent. One percent comes from federal programs. The remaining 25 percent is comprised of miscellaneous fees and commissions and other intergovernmental revenue.

The total cost of all programs and services decreased approximately \$631,805. The Sheriff's expenses cover all services performed by its office.

Governmental Activities

Revenues for the Sheriff's governmental activities decreased 0.01 percent to \$16.8 million while total expenses decreased \$631,805.

**Table A-2
Changes in Sheriff's Net Position**

	Governmental Activities	
	2013	2012
Revenues		
Program revenues		
Charges for services	\$ 6,315,637	\$ 5,712,297
Federal Grants	65,408	254,194
State Grants	26,176	24,973
General revenues		
Taxes	6,243,175	5,691,578
Miscellaneous	102,440	320,856
Intergovernmental	4,033,127	4,883,002
Interest	55,896	63,929
Total revenues	16,841,859	16,950,829
Expenses		
Public safety	17,693,693	17,061,888
Total expenses	17,693,693	17,061,888
Decrease in net position	\$ (851,834)	\$ (111,059)

WEST BATON ROUGE PARISH SHERIFF

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2013

FINANCIAL ANALYSIS OF THE SHERIFF'S FUNDS

As the Sheriff completed the year, its governmental funds reported a fund balance of \$9,607,280, an increase from last year of \$16,249.

General Fund Budgetary Highlights

Over the course of the year, the Sheriff did amend the general fund and work release center budgets. The general fund budget amendments reflect an increase in revenues and expenses from the current budget of \$376,547 and \$263,651, respectively. The work release center budget amendments reflect an increase in revenues and a decrease in expenses from the current budget of \$301,713 and \$20,830; respectively.

CAPITAL ASSETS

At the end of 2013, the Sheriff had invested \$5,633,289 in capital assets. (See Table A-3.)

Table A-3
Sheriff's Capital Assets
(net of depreciation)

	<u>Governmental Activities</u>	
	<u>2013</u>	<u>2012</u>
Land	\$ 446,331	\$ 446,331
Buildings	3,510,927	3,607,167
Equipment	1,676,031	1,764,539
Total	<u>\$5,633,289</u>	<u>\$5,818,037</u>

This year's major capital assets additions include:

- Vehicles totaling \$514,920.

This year's major capital asset deletions include:

- Vehicles totaling \$554,892.

The amounts budgeted for capital outlay for the 2012-2013 fiscal year total \$522,205. This amount represents amounts for automobiles and equipment to be purchased.

WEST BATON ROUGE PARISH SHERIFF

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2013

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Sheriff is dependent on ad valorem taxes for 37 percent of its revenues. The economy is not expected to generate any significant growth. The 2013 budget includes amounts available for appropriations of \$17 million. Property taxes are not expected to significantly increase. Budgeted expenditures for 2013 are expected to be consistent with 2012.

CONTACTING THE SHERIFF'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Sheriff's finances and to demonstrate the Sheriff's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the West Baton Rouge Parish Sheriff's Office, PO Box 129, Port Allen, LA 70346.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

STATEMENT OF NET POSITION
June 30, 2013

ASSETS

CURRENT ASSETS

Cash	\$ 9,492,888
Receivables	300,310
Due from other funds	249,260
Due from others	200
Total current assets	<u>10,042,658</u>

NONCURRENT ASSETS

Capital assets:

Non-depreciable	446,331
Depreciable, net of accumulated depreciation	<u>5,186,958</u>
Total noncurrent assets	<u>5,633,289</u>
Total assets	<u><u>\$ 15,675,947</u></u>

LIABILITIES

CURRENT LIABILITIES

Accounts, salaries, and withholdings payable	\$ 375,564
Due to others	8,222
Deferred revenue	<u>51,592</u>
Total current liabilities	<u>435,378</u>

NONCURRENT LIABILITIES

Compensated absences payable	556,102
Other post-employment benefit	<u>2,878,443</u>
Total noncurrent liabilities	<u>3,434,545</u>
Total liabilities	<u>3,869,923</u>

NET POSITION

Invested in capital assets	5,633,289
Unrestricted	<u>6,172,735</u>
Total net position	<u>11,806,024</u>
Total liabilities and net position	<u><u>\$ 15,675,947</u></u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

STATEMENT OF ACTIVITIES
June 30, 2013

		<u>Program Revenues</u>			<u>Net Expense and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Governmental Activities	<u>Expenses</u>				
Public Safety	<u>\$ 17,693,693</u>	<u>\$ 6,315,637</u>	<u>\$ 4,124,711</u>	<u>\$ -</u>	<u>\$ (7,253,345)</u>
General revenues:					
	Taxes				6,243,175
	Interest				55,896
	Miscellaneous				102,440
	Total general revenues				<u>6,401,511</u>
	Change in net position				(851,834)
	Net position - beginning				<u>12,657,858</u>
	Net position - ending				<u>\$ 11,806,024</u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

GOVERNMENTAL BALANCE SHEET

June 30, 2013

	<u>General Fund</u>	<u>Work Release Center Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 3,208,291	\$ 6,216,855	\$ 67,742	\$ 9,492,888
Receivables	192,857	105,394	2,059	300,310
Due from other funds	39,220	199,360	12,707	251,287
Due from others	200	-	-	200
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 3,440,568</u>	<u>\$ 6,521,609</u>	<u>\$ 82,508</u>	<u>\$ 10,044,685</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 240,882	\$ 121,052	\$ 13,630	\$ 375,564
Due to other funds	-	-	2,027	2,027
Due to others	8,222	-	-	8,222
Deferred revenue	51,592	-	-	51,592
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES	<u>300,696</u>	<u>121,052</u>	<u>15,657</u>	<u>437,405</u>
<u>FUND BALANCE</u>				
Unassigned	3,139,872	-	-	3,139,872
Assigned	-	6,400,557	66,851	6,467,408
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUND BALANCE	<u>3,139,872</u>	<u>6,400,557</u>	<u>66,851</u>	<u>9,607,280</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 3,440,568</u>	<u>\$ 6,521,609</u>	<u>\$ 82,508</u>	<u>\$ 10,044,685</u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

June 30, 2013

Total Fund Balances at June 30, 2013 - Governmental Funds		\$ 9,607,280
Cost of capital assets at June 30, 2013	\$ 9,919,603	
Less: Accumulated Depreciation as of June 30, 2013:	<u>4,286,314</u>	5,633,289
Compensated Absences Payable		(556,102)
Other Post-Employment Benefits		<u>(2,878,443)</u>
Net Position at June 30, 2013		<u><u>\$ 11,806,024</u></u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 2013

	General Fund	Work Release Center Fund	Other Governmental Funds	Total
<u>REVENUES</u>				
Ad valorem taxes	\$ 6,243,175	\$ -	\$ -	\$ 6,243,175
Intergovernmental revenues:				
Federal grants	47,408	-	18,000	65,408
State grants:				
State revenue sharing (net)	58,654	-	-	58,654
State supplemental pay	558,721	-	-	558,721
Dare Grant	26,176	-	-	26,176
Other State & Local Grants	3,415,752	-	-	3,415,752
Fees, charges, and commissions for services:				
Commissions on State Revenue Sharing	73,069	-	-	73,069
Civil and criminal fees	1,832,464	1,246,633	-	3,079,097
Court attendance	5,984	-	-	5,984
Court costs	18,866	-	-	18,866
Feeding and keeping prisoners	-	2,574,449	-	2,574,449
Miscellaneous commissions	-	44,061	6,585	50,646
Use of money and property:				
Interest	3,181	52,704	11	55,896
Sale of Merchandise	-	295,202	218,324	513,526
Other	51,267	-	-	51,267
Miscellaneous	51,173	-	-	51,173
Total Revenues	<u>12,385,890</u>	<u>4,213,049</u>	<u>242,920</u>	<u>16,841,859</u>
<u>EXPENDITURES</u>				
Public safety:				
Personal services and related benefits	10,836,961	2,564,624	-	13,401,585
Operating services	1,153,309	869,712	59,718	2,082,739
Material and supplies	286,461	93,619	12,248	392,328
Travel and Training	73,078	991	-	74,069
Capital outlay	464,030	68,823	-	532,853
Purchase of merchandise for resale	-	189,603	152,433	342,036
Total Expenditures	<u>12,813,839</u>	<u>3,787,372</u>	<u>224,399</u>	<u>16,825,610</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(427,949)	425,677	18,521	16,249
FUND BALANCE AT BEGINNING OF YEAR	<u>3,567,821</u>	<u>5,974,880</u>	<u>48,330</u>	<u>9,591,031</u>
FUND BALANCE AT END OF YEAR	<u>\$ 3,139,872</u>	<u>\$ 6,400,557</u>	<u>\$ 66,851</u>	<u>\$ 9,607,280</u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

RECONCILIATION OF GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2013

Total Net Changes in Fund Balance for year ended June 30, 2013	\$ 16,249
Add: Capital outlay included in expenditures	542,303
Less: Depreciation expense for year ended June 30, 2013	(699,939)
Difference between cost and accumulated depreciation of disposed of assets	(27,112)
Change in compensated absences payable	(99,966)
Change in other post-employment benefits	<u>(583,369)</u>
Total Changes in Net Position, for year ended June 30, 2013	<u><u>\$ (851,834)</u></u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2013

	<u>Tax Collector</u>	<u>Clearing Account</u>	<u>Inmate Account (WRC)</u>	<u>Inmate Account (Jail)</u>	<u>Civil Account</u>	<u>Total</u>
ASSETS						
Cash and cash equivalents	<u>\$ 1,096</u>	<u>\$ 292,886</u>	<u>\$ 571,521</u>	<u>\$ 56,561</u>	<u>\$ -</u>	<u>\$ 922,064</u>
Total Assets	<u>1,096</u>	<u>292,886</u>	<u>571,521</u>	<u>56,561</u>	<u>-</u>	<u>922,064</u>
LIABILITIES						
Due to other funds	298	36,895	199,360	12,707	-	249,260
Due to taxing bodies and others	<u>798</u>	<u>255,991</u>	<u>372,161</u>	<u>43,854</u>	<u>-</u>	<u>672,804</u>
Total Liabilities	<u>1,096</u>	<u>292,886</u>	<u>571,521</u>	<u>56,561</u>	<u>-</u>	<u>922,064</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of *neighborhood watch programs, anti-drug abuse programs, et cetera*. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and fines, costs, and bond forfeitures imposed by the district court.

A. BASIS OF PRESENTATION, BASIS OF ACCOUNTING

BASIS OF PRESENTATION

The accompanying financial statements of the West Baton Rouge Parish Sheriff have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS):

The statement of net position and the statement of activities display information about the primary government (the Sheriff). These statements include the financial activities of the overall government, except for fiduciary activities. Information contained in these statements reflects the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from exchange and exchange-like transactions should be recognized when the exchange takes place. Revenues, expenses, gains, losses, assets, deferred outflows of resources, liabilities, and deferred inflows of resources resulting from and liabilities resulting from nonexchange transactions should be recognized in accordance with the requirements of Section N50.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. BASIS OF PRESENTATION, BASIS OF ACCOUNTING (continued)

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Sheriff's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Indirect expense allocations that have been made in the funds have been reversed for the statement of activities. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

FUND FINANCIAL STATEMENTS (FFS):

The fund financial statements provide information about the Sheriff's funds, including its fiduciary funds. Separate statements for each fund category- governmental and fiduciary- are presented. The emphasis of fund financial statements is on major governmental funds.

The Sheriff reports the following major governmental funds:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include sales tax, commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance, and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Special Revenue

The Work Release Center fund is used to account for the work done by prisoners in private businesses.

The Sheriff reports the following fund types:

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. REPORTING ENTITY

For financial reporting purposes, the Sheriff's basic financial statements include all funds that are controlled by the Sheriff as an independently elected Parish official. As an independently elected official, the Sheriff is solely responsible for the operations of his office. Other than certain operating expenditures of the Sheriff that are paid or provided by the West Baton Rouge Parish Council (the Parish Council) as required by Louisiana Law, the Sheriff is financially independent. Accordingly, the Sheriff is a primary government for reporting purposes.

The criteria for including organizations as component units within the Sheriff's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include items such as whether the organization is legally separate, whether the Sheriff appoints a voting majority of the organization's board, whether the Sheriff is able to impose his will on the organization, etcetera.

C. BASIS OF ACCOUNTING/MEASUREMENT FOCUS

The Governmental Wide Financial Statements (GWFS) and fiduciary fund statements are reported using the economic resources measurement focus. The government wide financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the Sheriff gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

GOVERNMENTAL FUND FINANCIAL STATEMENTS

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Sheriff considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Property taxes, sales taxes, franchise taxes, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. BUDGET PRACTICES

The proposed budget for the year ended June 30, 2013, was made available for public inspection and comments from taxpayers at the sheriff's office during June 2012. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the sheriff's office, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Formal budget integration (within the accounting records) is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

E. INTERFUND ACTIVITY

Interfund activities between governmental funds and fiduciary funds remain as due to/due from on the government wide financial statements.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposit accounts, interest-bearing demand deposits, and money market accounts. Cash equivalents include amounts in time deposits and other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposit accounts, interest-bearing demand deposit accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

G. CAPITAL ASSETS

All capital assets are capitalized at historical cost, or estimated historical costs for assets where actual cost is not available. Donated fixed assets are recorded at their fair value at the date of donation. The Sheriff maintains a threshold level of \$1,000 or more for capitalizing assets. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. CAPITAL ASSETS (continued)

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Buildings	39
Vehicles	5
Equipment	7
Software	3

H. COMPENSATED ABSENCES

The Sheriff has the following policy relating to vacation and sick leave:

Employees earn from one to four weeks of vacation leave each year depending on length of service. Vacation leave vest and is accumulated at year-end.

Employees may accumulate sick leave at a rate of seven hours per month. Sick leave may be accumulated but does not vest.

I. RISK MANAGEMENT

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; error and omissions. To handle such risk of loss, the Sheriff maintains commercial insurance policies, workers' compensation insurance, and surety bond coverage. There were no significant reductions in insurance coverage during the year ended June 30, 2013.

J. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. RESTRICTED NET POSITION

For the government-wide statement of net position, net position is reported as restricted when constraints placed on net position use either:

Externally imposed by creditors (such as debt covenants), grants, contributors, laws, or regulations of other governments; or

Imposed by law through constitutional provisions or enabling legislation.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

L. FUND EQUITY OF FUND FINANCIAL STATEMENTS

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

Nonspendable – represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

Restricted – represents balances where constraints have been established by parties outside the Sheriff's office or imposed by law through constitutional provisions or enabling legislation.

Committed – represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Sheriff's highest level of decision-making authority.

Assigned – represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

Unassigned – represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Sheriff's office reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned and unassigned amounts are available, the Sheriff's office reduces committed amounts first, followed by assigned amounts and then unassigned amounts.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. RECENTLY ISSUED ACCOUNTING PRINCIPLES

In June 2011, the GASB issued Statement 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. GASB 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The statement of net assets is renamed the statement of net position and includes four components assets, deferred outflows of resources, liabilities and deferred inflows of resources. The Sheriff adopted GASB Statement 63 in 2013.

2. AD VALOREM TAXES

The Sheriff is the ex-officio tax collector of the Parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied in October and billed to the taxpayers in November. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of West Baton Rouge Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's and legislative pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 2013, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 16.10 mills on property with assessed valuations totaling \$388,653,767.

The sheriff has authorized and levied an ad valorem tax of 16.10 mills.

3. CHANGES IN FIDUCIARY NET POSITION

A summary of changes in fiduciary net position due to taxing bodies and others follows:

	Balance at Beginning of year	Additions	Reductions	Balance at End of Year
Agency funds:				
Tax Collector Trust Fund	\$ 984	\$ 33,687,996	\$ 33,687,884	\$ 1,096
Clearing Account	186,609	860,344	754,067	292,886
Work Release Inmate	505,927	4,166,718	4,101,124	571,521
Inmate Account - Jail	60,842	566,000	570,281	56,561
Civil Account	818	535,054	535,872	-
Total	<u>\$ 755,180</u>	<u>\$ 39,816,112</u>	<u>\$ 39,649,228</u>	<u>\$ 922,064</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

4. RECEIVABLES

The accounts receivables at June 30, 2013 are as follows:

Class of Receivable

Local	\$ 48,179
State	103,343
Federal	148,788
Total	<u>\$ 300,310</u>

5. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2013, are as follows:

Governmental activities:

	<u>Land</u>	<u>Building</u>	<u>Equipment</u>	<u>Total</u>
Cost of Capital Assets June 30, 2012	\$ 446,331	\$ 4,436,703	\$5,062,508	\$9,945,542
Additions	-	-	542,303	542,303
Deletions	-	-	(568,242)	(568,242)
Costs of Capital Assets, June 30, 2013	<u>446,331</u>	<u>4,436,703</u>	<u>5,036,569</u>	<u>9,919,603</u>
Accumulated depreciation June 30, 2012	-	829,537	3,297,968	4,127,505
Additions	-	96,239	603,700	699,939
Deletions	-	-	(541,130)	(541,130)
Accumulated depreciation, June 30, 2013	<u>-</u>	<u>925,776</u>	<u>3,360,538</u>	<u>4,286,314</u>
Capital assets, net of accumulated depreciation at June 30, 2013	<u>\$ 446,331</u>	<u>\$ 3,510,927</u>	<u>\$1,676,031</u>	<u>\$5,633,289</u>

For the year ended June 30, 2013, depreciation expense was \$699,939.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

6. CUSTODIAL CREDIT RISK

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The government does not have a deposit policy for custodial credit risk. At June 30, 2013, the government's bank balance of \$10,535,520 was not exposed to custodial credit risk.

7. CASH AND CERTIFICATES OF DEPOSIT

At June 30, 2013, the Sheriff has unrestricted cash and cash equivalents (book balances) as follows:

Governmental Funds:	
Petty Cash	\$ 1,300
Interest bearing and non-interest bearing demand deposits	6,856,752
Certificates of deposit	<u>2,634,836</u>
Total governmental funds	<u>9,492,888</u>
Fiduciary Funds:	
Interest-bearing demand deposits	<u>922,064</u>
Total fiduciary funds	<u>922,064</u>
Total	<u>\$ 10,414,952</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

8. CHANGES IN LONG-TERM DEBT

The following is a summary of long term debt transactions of the West Baton Rouge Sheriff for the year ended June 30, 2013:

	OPEB	Compensated Absences
Balance at July 1, 2012	\$ 2,295,074	\$ 456,136
Increases	<u>583,369</u>	<u>99,966</u>
Balance at June 30, 2013	<u>\$ 2,878,443</u>	<u>\$ 556,102</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

9. PENSION PLAN

Plan Description. Substantially all employees of the West Baton Rouge Parish Sheriff's office are members of the Louisiana Sheriffs Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$1,000 per month, and who were between the ages of 18 or older at the time of original employment are required to participate in the System. An employee hired prior to January 1, 2012, who retires at or after age 55 with at least 12 years of creditable service, or at any age with 30 years of creditable service is entitled to retirement benefit payable monthly for life, equal to 3.33 percent of his final average compensation for each year of creditable service. An employee hired on or after January 1, 2012, who retires at or after age 62 with at least 12 years of creditable service, at or after age 60 with at least 20 years of creditable service, or at 55 with 30 years of creditable service is entitled to a retirement benefit payable monthly for life, equal to 3.00 percent of his final average compensation each year of creditable service. In any case, the retirement benefit cannot exceed 100 percent of their final average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriffs Pension and Relief Fund, 1225 Nicholson Dr., Baton Rouge, Louisiana, 70802, or by calling (225)219-0501.

Funding Policy. Plan members are required by state statute to contribute 10 percent of their annual covered salary and the West Baton Rouge Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 13.25 percent of annual covered payroll. As of April 1, 1996, the Sheriff's office also pays the employees contribution percentage. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the West Baton Rouge Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Baton Rouge Parish Sheriff's contributions to the System, including the employee's portion starting April 1, 1996, for the years ending June 30, 2013, 2012, and 2011, were \$2,006,315, \$1,889,218, and \$1,912,764, respectively.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

10. OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description. The West Baton Rouge Parish Sheriff's Office's medical benefits are provided through a comprehensive medical plan and are made available to employees upon actual retirement.

The employees are covered by a retirement system whose retirement eligibility (D.R.O.P. entry) provisions are as follows: 12 years of service at any age. However, there is an additional retirement benefit payable for 20 or more years of service.

Dental insurance coverage is provided to retirees. The employer pays 100% of the cost of the dental insurance for the retirees and dependents. The unblended rates provided have been used. All of the assumptions used for the valuation of the medical benefits have been used for dental insurance except for the trend assumption; zero trend was used for dental insurance.

Life insurance coverage is provided to retirees in the flat amount of \$10,000 and the blended rate (active and retired) is \$0.262 per \$1,000 of insurance. The employer pays 100% of the "cost" of the retiree life insurance, but based on the blended rates. There is therefore an implicit employer subsidy to the extent that the higher retiree rates are diluted by the lower active rates. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance and thus estimate and value this employer subsidy. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance.

Contribution Rates. Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

Fund Policy. Until fiscal year ending June 30, 2010, the West Baton Rouge Parish Sheriff's Office recognized the cost of providing post-employment medical and life benefits (the Sheriff's Office's portion of the retiree medical, dental, and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. Effective with the Fiscal Year beginning July 1, 2009, the West Baton Rouge Parish Sheriff's Office implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). The funding policy is not to fund the ARC except to the extent of the current year's retiree funding costs.

In Fiscal Year Ending June 30, 2013, the West Baton Rouge Parish Sheriff's Office's portion of health care funding cost for retired employees totaled \$157,706, and life totaled \$854. These amounts were applied toward the Net OPEB Benefit Obligation as shown in the table on the following page.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

10. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Annual Required Contribution. West Baton Rouge Parish Sheriff's Office's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The ARC is the sum of the normal cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, closed amortization period of 30 years (the maximum amortization period allowed by GASB 45) has been used for the post-employment benefits. The total ARC for the fiscal year beginning July 1, 2010 is \$767,436 for medical and \$15,415 for life, as set forth below:

Normal Cost	\$ 347,687
30-year UAL amortization amount	435,164
Annual required contribution (ARC)	<u>\$ 782,851</u>

Net Post-Employment Benefit Obligation (Asset). The table below shows West Baton Rouge Parish Sheriff's Office's net other post-employment benefit (OPEB) obligation (asset) for fiscal year ending June 30, 2013:

Net OPEB Obligation – beginning of year	\$ 2,295,074
Annual required contribution	782,851
Interest on net OPEB Obligation	91,803
Less: Adjustment to ARC	<u>(132,725)</u>
Annual OPEB cost (expense)	741,929
Contributions made	-
Less: Current year retiree premium	<u>(158,560)</u>
Increase in net OPEB obligation	583,369
Net OPEB obligation – end of year	<u>\$ 2,878,443</u>

The following table shows the Sheriff's Office's annual post-employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

<u>Fiscal Year Ended</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual Cost Contributed</u>	<u>Net OPEB Obligation</u>
6/30/2013	\$741,929	21.37%	\$ 583,369
6/30/2012	\$752,609	20.41%	\$ 598,979
6/30/2011	\$763,749	16.90%	\$ 634,710

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

10. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Funded Status and Funding Progress. In the fiscal year ending June 30, 2013, the Sheriff's Office made no contributions to its post-employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of June 30, 2013, the end of the fiscal year, the Actuarial Accrued Liability (AAL) was \$7,342,618 (medical) and \$182,298 (life), which is defined as that portion, as determined by a particular actuarial cost method (the Sheriff's Office uses the Unit Credit Cost Method), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in the fiscal year ending 2011/2012, the entire actuarial accrued liability of \$7,342,618 (medical) and \$182,298 (life) was unfunded.

	<u>Medical</u>	<u>Life</u>
Actuarial Accrued Liability (AAL) (b)	\$ 7,342,618	\$ 182,298
Actuarial Value of Plan Assets (a)	-	-
Unfunded AAL (UAAL) (b-a)	<u>\$ 7,342,618</u>	<u>\$ 182,298</u>
Funded Ratio (a/b)	<u>0%</u>	<u>0%</u>
Covered payroll	<u>\$ 7,743,444</u>	<u>\$ 7,743,444</u>
UAAL as a percentage of covered payroll	<u>94.82%</u>	<u>2.35%</u>

Actuarial Methods and Assumptions. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption; and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Sheriff's Office and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Sheriff's Office and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Sheriff's Office and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

10. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Actuarial Cost Method. The ARC is determined using the Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets. Since this is the first actuarial valuation, there are not any assets. It is anticipated that in future valuations, should the OPEB obligations be funded, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

Turnover Rate. An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 12%. The rates are below:

<u>Age</u>	<u>Percent Turnover</u>
18 – 25	20.0%
26 – 40	15.0%
41 – 54	10.0%
55+	8.0%

Post-Employment Benefit Plan Eligibility Requirements. Based on past experience, it has been assumed that entitlement to benefits will commence four years after eligibility to enter the D.R.O.P. (four years in D.R.O.P.), as described above under “Plan Description.” The Sheriff’s Office has assumed that employees would wait until thirty years of service (but not later than age sixty and twenty years of service) to enter the D.R.O.P. because of the enhanced benefit formula. Medical benefits are provided to employees upon actual retirement. The employees are covered by a retirement system whose retirement eligibility (D.R.O.P entry) provisions are as follows: 12 years service at any age. However, there is an additional retirement benefit payable for 20 or more years of service. Entitlement to benefits continues through Medicare to death.

Investment Return Assumption (Discount Rate). GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the expected long-term return of a balanced and conservative investment portfolio under professional management.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

10. OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

Health Care Cost Trend Rate. The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 – 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990 – 2013, released in July, 2004 by the Health Care Financing Administration (www.cms.hhs.gov). “State and Local” rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

Mortality Rate. The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is the mortality table which the Internal Revenue Service requires to be used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of “unblended” rates, we have used the 94GAR mortality table described above to “unblend” the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance.

Method of Determining Value of Benefits. The “value of benefits” has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The employer pays the cost of the medical for the retirees only and not for dependents, but it is based on the blended rate for active and retired before Medicare eligibility. The medical rates provided applicable before age 65 are “blended” rates. Since GASB 45 mandates that “unblended” rates be used, we have estimated the “unblended” medical rates for retired before and after Medicare eligibility. It has been assumed that the retiree rate before Medicare eligibility is 130% of the blended rate and that after Medicare eligibility that it is 80% of the blended rate.

11. DEFERRED COMPENSATION PLAN

The Sheriff participates in the State of Louisiana Deferred Compensation Plan, (an IRC 457 deferred compensation plan). The plan covers all full time employees. The Sheriff matches 25% to 100% of employee contributions based on years of service. The Sheriff’s contributions for the years ending June 30, 2013 and 2012 were \$253,395 and \$232,955, respectively.

12. LITIGATION AND CLAIMS

At June 30, 2013, the sheriff was involved in several lawsuits. In the opinion of the sheriff’s legal counsel, the ultimate resolution of these claims would not create a liability to the Sheriff in excess of existing insurance coverage.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

13. EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH COUNCIL

The Sheriff's office is located in the parish courthouse. Expenditures for maintenance and operation of the parish courthouse, as required by state statute, are paid by the West Baton Rouge Parish Council and are not included in the accompanying financial statements.

14. DUE TO/FROM OTHER FUNDS

During the year, the general fund records receivables for its portion of fines, taxes, bonds or fees collected by these funds and due to others for any advances to these funds. Individual balances due to/from other funds at June 30, 2013 are as follows:

	<u>Due To Other Funds</u>	<u>Due From Other Funds</u>
Major Governmental funds:		
General Fund	\$ -	\$ 39,220
Work Release Center	<u>-</u>	<u>199,360</u>
Subtotal- Major Governmental funds	-	238,580
Non-Major governmental funds:		
Drug Task Force Fund	2,027	-
Prisoner Welfare Fund	<u>-</u>	<u>12,707</u>
Subtotal- Non-Major Governmental funds	2,027	12,707
Fiduciary Funds:		
Inmate Account (Jail)	12,707	-
Inmate Account (WRC)	199,360	-
Clearing Account	36,895	-
Tax Collector	<u>298</u>	<u>-</u>
Subtotal- Fiduciary funds	<u>249,260</u>	<u>-</u>
 TOTAL	 <u>\$ 251,287</u>	 <u>\$ 251,287</u>

15. DEFERRED REVENUE

The Sheriff has deferred unspent grant revenue to purchase vehicles at year-end in the amount of \$51,592.

16. SUBSEQUENT EVENTS

In preparing the financial statements, the West Baton Rouge Parish Sheriff has evaluated events and transactions for potential recognition or disclosure through November 27, 2013, and has determined that no events occurred that require disclosure.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NOTES TO THE FINANCIAL STATEMENTS

17. EX-OFFICIO TAX COLLECTOR

The amount of cash on hand at the end of the year was \$1,096.

As of June 30, 2013 the West Baton Rouge Parish Sheriff has collected all taxes assessed by the West Baton Rouge Parish Assessor for the 2012 tax year.

The amount of taxes collected for the current year by taxing authority is as follows:

West Baton Rouge Parish Assessor	\$ 418,683
Atchafalaya Levee District	1,562,246
West Baton Rouge Parish Drainage District	2,791,219
West Baton Rouge Parish Council	6,233,722
Louisiana Agriculture & Forestry Commission	3,985
West Baton Rouge Parish School Board	12,168,938
West Baton Rouge Parish Council on Aging	969,173
Louisiana Tax Commission	6,187
West Baton Rouge Parish Museum	775,338
West Baton Rouge Parish Sheriff	6,241,480
West Baton Rouge Parish Library	1,589,444
	<u>\$ 32,760,415</u>

REQUIRED
SUPPLEMENTAL INFORMATION

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
YEAR ENDED JUNE 30, 2013

	Original Budget	Final Budget	Actual
<u>REVENUES</u>			
Ad valorem taxes	\$ 6,021,326	\$ 6,241,100	\$ 6,243,175
Intergovernmental revenues:			
Federal grants	43,427	57,765	47,408
State grants:			
State revenue sharing (net)	57,705	58,653	58,654
State supplemental pay	540,000	556,368	558,721
Dare Grant	17,719	26,176	26,176
Local grants	3,685,673	3,502,774	3,415,752
Fees, charges, and commissions for services:			
Commissions on State Revenue Sharing	73,258	73,069	73,069
Civil and criminal fees	1,580,526	1,843,683	1,832,464
Court attendance	9,751	6,350	5,984
Court costs	30,023	20,292	18,866
Use of money and property :			
Interest	4,635	3,092	3,181
Miscellaneous	17,000	37,000	51,267
Sale of Assets	20,000	51,268	51,173
Total Revenues	<u>12,101,043</u>	<u>12,477,590</u>	<u>12,385,890</u>
<u>EXPENDITURES</u>			
Public safety:			
Personal services and related benefits	10,812,601	10,835,047	10,836,961
Operating services	1,188,870	1,112,171	1,153,309
Material and supplies	212,425	288,320	286,461
Travel and other charges	39,824	73,451	73,078
Capital outlay	245,000	453,382	464,030
Total Expenditures	<u>12,498,720</u>	<u>12,762,371</u>	<u>12,813,839</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(397,677)	(284,781)	(427,949)
FUND BALANCE AT BEGINNING OF YEAR	<u>3,445,511</u>	<u>3,570,402</u>	<u>3,567,821</u>
FUND BALANCE AT END OF YEAR	<u>\$ 3,047,834</u>	<u>\$ 3,285,621</u>	<u>\$ 3,139,872</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
WORK RELEASE CENTER FUND
YEAR ENDED JUNE 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<u>REVENUES</u>			
Fees, charges, and commissions for services:			
Civil and criminal fees	\$ 2,398,112	\$ 2,658,690	\$ 1,246,633
Feeding and keeping prisoners	1,172,345	1,255,335	2,574,449
Miscellaneous commissions	-	-	44,061
Use of money and property :			
Interest	59,336	52,800	52,704
Sales of Merchandise	294,600	299,281	295,202
Total Revenues	<u>3,924,393</u>	<u>4,266,106</u>	<u>4,213,049</u>
<u>EXPENDITURES</u>			
Public safety:			
Personal services and related benefits	2,656,756	2,608,113	2,564,624
Operating services	809,245	798,337	869,712
Material and supplies	112,635	92,615	93,619
Travel and other charges	1,200	731	991
Capital outlay	-	68,823	68,823
Purchase of merchandise for resale	200,816	191,203	189,603
Total Expenditures	<u>3,780,652</u>	<u>3,759,822</u>	<u>3,787,372</u>
EXCESS OF REVENUES OVER EXPENDITURES	143,741	506,284	425,677
FUND BALANCE AT BEGINNING OF YEAR	<u>5,882,536</u>	<u>5,972,239</u>	<u>5,974,880</u>
FUND BALANCE AT END OF YEAR	<u>\$ 6,026,277</u>	<u>\$ 6,478,523</u>	<u>\$ 6,400,557</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

SCHEDULE OF FUNDING PROGRESS FOR OTHER POST-EMPLOYMENT BENEFIT PLAN
June 30, 2013

<u>Actuarial Valuation Date</u>	<u>(a) Actuarial Value of Assets</u>	<u>(b) Actuarial Accrued Liability (AAL)</u>	<u>(b-a) Unfunded AAL (UAAL)</u>	<u>(a/b) Funded Ratio</u>	<u>(c) Covered Payroll</u>	<u>((b-a)/c) UAAL as a Percentage of Covered Payroll</u>
6/30/2011	-	\$ 7,524,916	\$ 7,524,916	0.0%	\$ 7,891,263	95.4%
6/30/2012	-	\$ 7,524,916	\$ 7,524,916	0.0%	\$ 7,715,918	97.5%
6/30/2013	-	\$ 7,524,916	\$ 7,524,916	0.0%	\$ 7,743,444	97.2%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

<u>Fiscal Year Ending</u>	<u>(a) Annual OPEB Cost</u>	<u>(b) Annual Contributed</u>	<u>(b/a) Percentage of Annual OPEB Costs Contributed</u>	<u>(a-b) Increase (Decrease) to Net OPEB Obligation</u>	<u>(PY + (a-b)) Net OPEB Obligation</u>
6/30/2011	\$ 763,749	\$ 129,039	16.90%	\$ 634,710	\$ 1,696,095
6/30/2012	\$ 752,609	\$ 153,630	20.41%	\$ 598,979	\$ 2,295,074
6/30/2013	\$ 741,929	\$ 158,560	21.37%	\$ 583,369	\$ 2,878,443

OTHER SUPPLEMENTARY INFORMATION

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS DESCRIPTIONS

SPECIAL REVENUE FUNDS

Special revenue fund accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purpose.

PRISONER WELFARE FUND

The prisoner welfare fund accounts for sales to prisoners in parish jail. Revenues are used to purchase recreational equipment, personal items, and items for resale.

DRUG TASK FORCE FUND

The River West Drug Task Force is a federal anti-drug abuse grant awarded by the Louisiana Commission in Law Enforcement to local law enforcement authorities to enhance their efforts in the prevention of drug traffic.

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEETS
YEAR ENDED JUNE 30, 2013

	<u>Drug Task Force Fund</u>	<u>Prisoner Welfare Fund</u>	<u>Total</u>
ASSETS			
Cash and Cash equivalents	\$ 13,226	\$ 54,516	\$ 67,742
Receivables	2,059	-	2,059
Due from other funds	-	12,707	12,707
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>\$ 15,285</u>	<u>\$ 67,223</u>	<u>\$ 82,508</u>
 LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts Payable	2,542	11,088	13,630
Due to other funds	2,027	-	2,027
Total Liabilities	<u>4,569</u>	<u>11,088</u>	<u>15,657</u>
 Fund Balance			
Assigned	<u>10,716</u>	<u>56,135</u>	<u>66,851</u>
 Total Liabilities and fund balance	<u>\$ 15,285</u>	<u>\$ 67,223</u>	<u>\$ 82,508</u>

WEST BATON ROUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA

NON-MAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENTS OF REVENUE, EXPENDITURES, AND
CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2013

	<u>Drug Task Force Fund</u>	<u>Prisoner Welfare Fund</u>	<u>Total</u>
REVENUES			
Intergovernmental			
Federal	\$ 18,000	\$ -	\$ 18,000
Fees, charges and commissions			
for services	-	6,585	6,585
Civil and criminal fees	11	-	11
Sales of merchandise	-	218,324	218,324
	<u>18,011</u>	<u>224,909</u>	<u>242,920</u>
Total Revenue			
EXPENDITURES			
Public Safety			
Operating services	18,000	41,718	59,718
Materials	-	12,248	12,248
Purchase of merchandise for resale	-	152,433	152,433
	<u>18,000</u>	<u>206,399</u>	<u>224,399</u>
Total Expenditures			
EXCESS OF REVENUES OVER EXPENDITURES	11	18,510	18,521
FUND BALANCES - BEGINNING	<u>10,705</u>	<u>37,625</u>	<u>48,330</u>
FUND BALANCES - ENDING	<u><u>\$ 10,716</u></u>	<u><u>\$ 56,135</u></u>	<u><u>\$ 66,851</u></u>

STATE OF LOUISIANA, PARISH OF WEST BATON ROUGE SHERIFF

AFFIDAVIT

MICHAEL B CAZES (Sheriff's Name), Sheriff of WEST BATON ROUGE(Parish)

BEFORE ME, the undersigned authority, personally came and appeared,

MICHAEL B CAZES (Name), the sheriff of WEST BATON ROUGE Parish, State of Louisiana,

who after being duly sworn, deposed and said:

The following information is true and correct:

\$1096.05 is the amount of cash on hand in the tax collector account on 06/30/13 (Date);

He further deposed and said:

All itemized statements of the amount of taxes collected for tax year 2012, by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.


Signature

Sheriff of

WEST BATON ROUGE
(Parish)

SWORN to and subscribed before me, Notary, this 17th day of September 2013, In my office in the Port Allen, Louisiana.
(City/Town)

Barbara Veal (Signature)

Barbara Veal (Print), # 81940
Notary Public

____ (Commission)

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Independent Auditors' Report

Honorable Mike Cazes
West Baton Rouge Parish Sheriff
Port Allen, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, the fiduciary funds, and the aggregate remaining information of the West Baton Rouge Parish Sheriff (the Sheriff), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the West Baton Rouge Parish Sheriff's basic financial statements, and have issued our report thereon dated November 27, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered West Baton Parish Sheriff's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the West Baton Parish Sheriff's internal control. Accordingly, we do not express an opinion on the effectiveness of the West Baton Parish Sheriff's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other matters

As a part of obtaining reasonable assurance about whether the West Baton Rouge Parish Sheriff's Office financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Postthumant + Kettivill

Gonzales, Louisiana
November 27, 2013

WEST BATON ROUGE PARISH SHERIFF
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
June 30, 2013

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expressed an unmodified opinion on the financial statements of the West Baton Rouge Parish Sheriff's Office as of and for the year June 30, 2013.
2. No significant deficiencies were reported relating to the audit of the financial statements.
3. No instances of noncompliance material to the financial statements of the West Baton Rouge Parish Sheriff's Office were disclosed during the audit.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

1. None

WEST BATON ROUGE PARISH SHERIFF
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
June 30, 2013

A. FINDINGS – FINANCIAL STATEMENT AUDIT

1. None